

UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK

In re

DELPHI CORPORATION, et al.,

Chapter 11  
Case No. 05-44481 (RDD)  
(Jointly Administered)

Debtors.

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RESPONSE TO DEBTORS' THIRTEENTH OMNIBUS OBJECTION  
BY TAX COLLECTOR, PINELLAS COUNTY, FLORIDA

COMES NOW, DIANE NELSON, CFC, Tax Collector of Pinellas County, Florida (hereinafter the "Tax Collector"), a duly elected State Constitutional Officer, pro se, and files this Response to Debtors' Thirteenth Omnibus Objection, and as grounds therefor would show:

1. On or about March 21, 2006, the Tax Collector filed a Proof of Claim (listed as Claim # 4527), for 2005 and estimated 2006 tangible personal property ad valorem taxes on five tangible account numbers, specifically 708272, 712196, 712224, 715404, and 802107 in the estimated gross amount of \$44,542.68 plus interest (which began accruing April 1, 2006, at the rate of \$668.14 per month).

2. Since that time, the 2006 taxes have been paid in full. Therefore, what remains is the following tax debt:

<u>Account No.</u>	<u>Gross Tax</u>	<u>Interest Accrued Through 6/2007</u>	<u>Total Tax &amp; Interest 6/27007</u>	<u>Mo'ly Interest As of 7/1/2007</u>
708272	\$ 785.50	\$ 176.74	\$ 982.24	\$ 11.78
712196	435.12	97.90	533.02	6.53
712224	1,961.38	441.31	2,402.69	29.42
715404	300.87	67.70	368.57	4.51
802107	<u>18,788.47</u>	<u>4,227.41</u>	<u>23,015.88</u>	<u>281.82</u>
	\$22,271.34	\$5,011.06	\$27,282.40	\$334.06

Copies of the Tax Records of each account, with statutory costs of \$17.00 per account deleted, are attached hereto as Composite Exhibit "A" and made a part hereof.

3. On October 19, 2006, this Court entered an Order disallowing the Tax Collector's Claim No. 2542 in the amount of \$44,542.68, as a duplicate claim. The Court designated as surviving Claim No. 4527, in the amount of \$44,542.68, and as a secured claim [the same claim Debtor now objects to and erroneously attempts to reclassify as a general unsecured claim]. The Tax Collector did not object to this because the Tax Collector filed only one of the two claims; it is believe that the Debtor filed the courtesy the Tax Collector had provided the Debtor, thus resulting in an unintended duplicate claim. Furthermore, at this time, the 2006 taxes had not been paid.

4. Prior to that time, on March 8, 2006, Debtors attempted to make a partial payment on the tax accounts for 2005 "post-petition taxes" in the amount of \$5,186.48. The Enclosure indicated that the remaining unpaid taxes, corresponding to the pre-petition months in 2005, was \$17,084.87 [which is, parenthetically, the amount to which Debtors are asking this Court to reduce the claim]. See Composite Exhibit "B" attached hereto and made a part hereof. However, the Tax Collector may not accept partial payment of taxes, under Florida Law, without a statutory exception or Court Order. Furthermore, the law in Florida makes the entire year's taxes a unitary lien on January 1, 2005. Accordingly, the Tax Collector returned the check by letter dated March 23, 2006. See Composite Exhibit "C" attached hereto and made a part hereof. Therefore, the deduction of the \$5,186.48 check, which was never cashed, from the Tax Collector's claim, cannot be supported by law or fact.

5. The law supports the Tax Collector's full claim, less the payment of the 2006 taxes. Pursuant to section 197.122, Florida Statutes, the remaining unpaid 2005 taxes became

secured and became the first and superior liens on the underlying tangible property on January 1, 2005. The taxes became due and owing on November 1, 2005, and then became delinquent by operation of law on April 1, 2006. At the time of the delinquency, the taxes began accruing interest at a rate of 18% pursuant to section 197.333, Florida Statutes, which will continue until paid in full. § 197.172, Fla. Stat.

6. Pursuant to Federal and Florida law, the Tax Collector is entitled to be paid the tangible personal property ad valorem taxes in full through the Plan. Furthermore, the Tax Collector's first and superior lien is entitled to be recognized and retained until payment in full of all claimed taxes. See In re Engineered Construction Products, Corp., 157 B.R. 698 (M.D. Fla. 1993), and §§ 192.042, 192.053, and 197.122(1), Fla. Stat.

7. The Debtors' Thirteenth Omnibus Objection erroneously objects to the amount of the claim, attempting to reduce it to a prorated pre-petition amount and failing to recognize the post-petition amount, even though the Florida ad valorem tax lien is completely a pre-petition lien for 2005. Additionally, Debtors erroneously classify the lien as general unsecured, when it is clearly a secured lien under Florida law.

WHEREFORE, the Tax Collector respectfully requests that her secured claim for 2005 tangible personal property ad valorem taxes plus all accrued and accruing interest, in the amended filed amount of \$22,271.34 plus accrued and accruing interest, be upheld as the valid surviving claim for those taxes, that the Claim be allowed as a Secured Claim, as filed, that the

Tax Collector be entitled to retain her lien until paid in full, and accordingly that Debtors' Objection be overruled.

DIANE NELSON, CFC, PRO SE  
TAX COLLECTOR, PINELLAS COUNTY

By: Charles W. Thomas  
Charles Thomas, Chief Deputy Tax Collector  
315 Court Street  
Clearwater, FL 33756  
(727) 464-3292 phone; (727) 464-3727 fax

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the foregoing Response has been served by U.S. Mail on the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, NR 10004; General Counsel, Delphi Corporation, 5725 Delphi Drive, Troy, MI 48098; and John Wm. Butler, Jr., Esquire, John K. Lyons, Esquire, and Joseph N. Wharton, Esquire, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, IL 60606, this 12<sup>th</sup> day of June, 2007.

Sarah Richardson  
Sarah Richardson,  
Managing Assistant County Attorney  
Pinellas County Attorney's Office  
315 Court Street  
Clearwater, FL 33756  
(727) 464-3354 phone; 464-4147 fax

OUTSTANDING/PAID WARRANTS - D3 SCREEN XFER T  
AS OF DATE: JUN 07 TAX YR = WARRANT YEAR

ACCOUNT NUMBER: 708272

WARRANT NBR 05-02282  
GROSS TAX : 785.50  
INTEREST : 176.74  
ADVT COST : 1.00  
AD"L COSTS: 16.00  
TOTAL 979.24

WARRANT NBR OWNERS 2005: DELCO ELECTRONICS CORP BK  
GROSS TAX : NAME  
INTEREST :  
ADVT COST :  
AD"L COSTS:  
TOTAL

LOCATION 2005: 5201 102ND AVE N

\*\*\*\*\* CUMULATIVE TOTALS \*\*\*\*\*

GROSS TAX : 785.50  
INTEREST : 176.74  
ADVT COST : 1.00  
AD"L COSTS: 16.00  
TOTAL : 979.24

-17.00  
982.24

OUTSTANDING/PAID WARRANTS - D3 SCREEN XFER T  
AS OF DATE: JUN 07 TAX YR = WARRANT YEAR

ACCOUNT NUMBER: 712196

WARRANT NBR 05-02292  
GROSS TAX : 435.12  
INTEREST : 97.90  
ADVT COST : 1.00  
AD"L COSTS: 16.00  
TOTAL 550.02

WARRANT NBR OWNERS 2005: DELPHI AUTOMOTIVE SYS L BK  
GROSS TAX : NAME  
INTEREST :  
ADVT COST :  
AD"L COSTS:  
TOTAL

LOCATION 2005: 450 COMMERCE BLVD

\*\*\*\*\* CUMULATIVE TOTALS \*\*\*\*\*

GROSS TAX : 435.12  
INTEREST : 97.90  
ADVT COST : 1.00  
AD"L COSTS: 16.00  
TOTAL : 550.02

-17.00  
533.02

OUTSTANDING/PAID WARRANTS - D3 SCREEN XFER T  
AS OF DATE: JUN 07 TAX YR = WARRANT YEAR

ACCOUNT NUMBER: 712224

WARRANT NBR 05-02293  
GROSS TAX : 1,961.38  
INTEREST : 441.31  
ADVT COST : 1.00  
AD"L COSTS: 16.00  
TOTAL 2,419.69

WARRANT NBR OWNERS 2005: DELPHI AUTOMOTIVE SYSTE BK  
GROSS TAX : NAME  
INTEREST :  
ADVT COST :  
AD"L COSTS:  
TOTAL

LOCATION 2005: 14055 US HIGHWAY 19 N

\*\*\*\*\* CUMULATIVE TOTALS \*\*\*\*\*

GROSS TAX : 1,961.38  
INTEREST : 441.31  
ADVT COST : 1.00  
AD"L COSTS: 16.00  
TOTAL : 2,419.69

- 17.00  
2,402.69

OUTSTANDING/PAID WARRANTS - D3 SCREEN XFER T  
AS OF DATE: JUN 07 TAX YR = WARRANT YEAR

ACCOUNT NUMBER: 715404

WARRANT NBR 05-02283  
GROSS TAX : 300.87  
INTEREST : 67.70  
ADVT COST : 1.00  
AD"L COSTS: 16.00  
TOTAL 385.57

WARRANT NBR OWNERS 2005: DELCO ELECTRONICS CORPO BK  
GROSS TAX : NAME  
INTEREST :  
ADVT COST :  
AD"L COSTS:  
TOTAL

LOCATION 2005: 14055 US HIGHWAY 19 N

\*\*\*\*\* CUMULATIVE TOTALS \*\*\*\*\*

GROSS TAX : 300.87  
INTEREST : 67.70  
ADVT COST : 1.00  
AD"L COSTS: 16.00  
TOTAL : 385.57

-17.00  
368.57



OUTSTANDING/PAID WARRANTS - D3 SCREEN XFER T  
AS OF DATE: JUN 07 TAX YR = WARRANT YEAR

ACCOUNT NUMBER: 802107

WARRANT NBR 05-02284  
GROSS TAX : 18,788.47  
INTEREST : 4,227.41  
ADVT COST : 1.00  
AD"L COSTS: 16.00  
TOTAL 23,032.88

WARRANT NBR OWNERS 2005: DELCO ELECTRONICS CORPO BK  
GROSS TAX : NAME  
INTEREST :  
ADVT COST :  
AD"L COSTS:  
TOTAL

LOCATION 2005: 14525 62ND ST N

\*\*\*\*\* CUMULATIVE TOTALS \*\*\*\*\*  
GROSS TAX : 18,788.47  
INTEREST : 4,227.41  
ADVT COST : 1.00  
AD"L COSTS: 16.00  
TOTAL : 23,032.88

-17.00  
23,015.88



March 23, 2006

☐ MAIN OFFICE  
315 Court Street  
3<sup>rd</sup> Floor  
P.O. Box 1729  
Clearwater, FL 33757  
Phone (727) 562-3262

☒ MAIN OFFICE  
315 Court Street  
3<sup>rd</sup> Floor  
P.O. Box 2943  
Clearwater, FL 33757  
Phone (727) 562-3262

☐ NORTH COUNTY  
29399 US Highway 19 North  
Suite 100  
Clearwater, FL 33761  
Phone (727) 562-3262

☐ GULF TO BAY  
1663 Gulf to Bay Blvd  
Clearwater, FL 33755  
Phone (727) 562-3262

☐ MID COUNTY  
13025 Starkey Road  
Largo, FL 33773  
Phone (727) 562-3262

☐ SOUTH COUNTY  
1800 - 66<sup>th</sup> Street North  
St. Petersburg, FL 33710  
Phone (727) 562-3262

☐ 501 BUILDING  
501 - 1<sup>st</sup> Ave North, Ste. 110  
St. Petersburg, FL 33701  
Phone (727) 562-3262

☐ TARPON SPRINGS  
743 South Pinellas Avenue  
Tarpon Springs, FL 34689  
Phone (727) 562-3262

☐ E-SERVICE CENTER  
P.O. Box 749  
Clearwater, FL 33757-0749  
Phone (727) 562-3262

☐ SKYWAY  
1067 62<sup>nd</sup> Avenue South  
St. Petersburg, FL 33705  
Phone (727) 562-3262

Delphi Automotive Systems LLC  
Attn: Richard Colby  
P O Box 5082  
Troy, MI 48007-5082

RE: Bankruptcy Case #05-44640

Dear Richard Colby:

Enclosed please find your check #900543453 in the amount of \$5,186.48. The amount submitted is an incomplete amount since the taxes were divided in pre-petition and post-petition.

Florida Law states that after January 1 of every taxing year, all taxes are pre-petition; therefore, all of the 2005 taxes must be treated under the plan.

If you have any questions, please feel free to contact me at 727-464-4777.

Sincerely,

Diane Nelson, CFC  
Pinellas County Tax Collector

By: Joyell DeBernardi  
Tax Supervisor

DN/jd

Encl. (1)

Delphi 05-44481-rdd  
Debtor in Possession  
Disbursement Services (NB)  
PO Box 62530  
Phoenix, AZ 85082-2530

Doc 8316

Filed 06/15/07

Entered 06/19/07 11:34:03

Main Document

Pg 11 of 13  
**DELPHI**

CHECK **No.** 900543453

50-93  
213

DATE  
03/14/06

\*\*\*\*\*5,186 DOLLARS

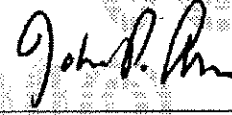
\*\*\*\*48 CENTS

AMOUNT  
\*\*\*\*\*5,186.48

PAY  
TO THE  
ORDER  
OF

\*PINELLAS COUNTY\*  
\*TAX COLLECTOR\*  
PO BOX 10832  
CLEARWATER FL 33757-1729

Delphi  
Disbursement Account



SIGNATURE

Chase Manhattan Bank, N.A.  
Syracuse, New York

AUDIT

⑈900543453⑈ ⑆021309379⑆ 6010020050442⑈

# DELPHI

March 8, 2006

Attn: County Tax Collector  
Pinellas County  
PO Box 10832  
Clearwater, FL 33757-8832

**RE: Delphi Automotive Systems LLC**  
**Account No. 712224, 802107, 715404, 708272, and 712196**

To Whom It May Concern:

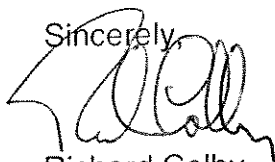
Enclosed is a copy of the above referenced tax bill(s) for property taxes for the tax year 2005; together with Delphi Automotive Systems LLC ["Delphi"], Check No. 900543453, in the amount of \$5,186.48 tendered in partial payment of the billed amount.

On October 8, 2005, Delphi filed voluntary petitions for reorganization under Chapter 11 of the Federal Bankruptcy Code. As such, federal law prohibits payment by Delphi for taxes billed for periods to the date of filing [Pre-petition taxes]. According to the automatic stay provision of Section 362(a) of the Bankruptcy Code, payment of pre-petition taxes is prohibited until after a plan of reorganization is accepted by our creditors, and is approved by the bankruptcy court.

As the amount of taxes billed include pre-petition taxes, in accordance with bankruptcy code requirements, the amount for which Delphi has tendered payment has been prorated to exclude the amount representing pre-petition taxes. Enclosed is a schedule that details the pro-ration amounts.

Information regarding the Delphi reorganization, including court documents, claim forms and instructions for filing a claim with the court, are located on the Delphi reorganization website, www.delphidocket.com. If you have any questions regarding this matter, please feel free to contact me directly at (248) 813.-8002.

Sincerely,



Richard Colby  
Tax Specialist

Enclosures

Taxpayer: Delphi Automotive Systems LLC

Tax Collector, Pinellas County

Acct/Parcel No.	Total Tax	Fiscal Year	Petition Date	Pre-Petition Period	Post-Petition Period	Tax Due Amount Pre-Petition Period	Tax Due Amount Post-Petition Period
712224	\$1,961.38	1/1/2005 - 12/31/2005	October 8, 2005	280 Days	85 Days	\$1,504.63	\$456.75
802107	\$18,788.47	1/1/2005 - 12/31/2005	October 8, 2005	280 Days	85 Days	\$14,413.07	\$4,375.40
715404	\$300.87	1/1/2005 - 12/31/2005	October 8, 2005	280 Days	85 Days	\$230.80	\$70.07
708272	\$785.50	1/1/2005 - 12/31/2005	October 8, 2005	280 Days	85 Days	\$602.58	\$182.92
712196	\$435.12	1/1/2005 - 12/31/2005	October 8, 2005	280 Days	85 Days	\$333.79	\$101.33
	\$22,271.34					\$17,084.87	\$5,186.47